

## Foreign Representatives and Officials

### General

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Pour obtenir cette publication en français, veuillez communiquer avec votre bureau régional de la taxe de vente au détail.

This guide explains the exemptions available to foreign representatives and officials recognized by the Government of Canada. It also outlines the procedures vendors must follow when making exempt sales to them.

### IDENTITY CARDS

The Department of External Affairs of Canada issues colour-coded identity cards to foreign representatives and officials. The colours identify the card holder's status:



#### Maroon Identity Card

- issued to diplomatic officers, their spouses and dependent children over 16 years of age
- as shown on page 3 of the card, dependent children are not entitled to tax exemptions

#### Blue Identity Card

- issued to career consular officers, their spouses and dependent children over 16 years of age
- as shown on page 3 of the card, dependent children are not entitled to tax exemptions

#### Green Identity Card

- issued to senior officials of international organizations and representatives of member states, their spouses and dependent children over 16 years of age
- exemptions are for the use of the organizations only, not for individuals

#### Black Identity Card

- issued to members of the administrative and technical staff, consular employees, members of the service staff, their spouses and dependent children over 16 years of age
- also issued to the parents of diplomatic and career consular officers
- as shown on page 3 of the card, dependent children and parents of diplomatic and career consular officers are not entitled to tax exemptions.



exemption from retail  
sales tax granted by:  
exemption de la taxe de  
vente au détail accordée par :

British Columbia  
Colombie-Britannique  
Alberta  
Saskatchewan  
Manitoba  
Ontario  
Québec  
N. Brunswick/N.-Brunswick  
Nova Scotia/N. -Ecosse  
Prince Edward Island  
Ile du Prince-Edouard  
Newfoundland/Terre-Neuve

Each identity card contains the following information:

- **page 1 (the inside front cover)**
  - card number and date of issue
  - card holder's name and official title
  - signature of the Chief of Protocol
- **page 2**
  - photograph and signature of the card holder
- **page 3 (see illustration)**
  - a list of provinces in which exemptions are allowed to the card holder
- **page 5**
  - expiry date of the card.

## EXEMPTIONS AVAILABLE

Examples of goods and services that people holding diplomatic identity cards may purchase or rent exempt of Ontario retail sales tax include:

- transient accommodation
- admission to places of amusement
- telephone, telegraph and telecommunications services
- labour charges to repair or maintain goods
- alcoholic beverages
- prepared food products
- office materials and supplies for consulates and commissions
- personal goods
- vehicles.

Card holders may purchase or rent motor vehicles exempt of retail sales tax, including tire tax and gas-guzzler tax where applicable.

Contracts entered into by foreign officials for the construction or repair of real property are not tax-exempt. The contractor is considered the consumer of any materials and equipment used in such contracts and is responsible for the sales tax.

## OBTAINING EXEMPTIONS

To obtain retail sales tax exemptions, diplomatic and consular officials and other representatives must identify themselves by showing their diplomatic identity cards to the vendor. They must also sign a sales document or record.

## RECORDING EXEMPTIONS

Before making an exempt sale, vendors should first check page 3 of the identity card to ensure that exemptions are available in Ontario to their customer.

Vendors are also required to maintain a record of exempt sales made to customers holding diplomatic identity cards. This record may be copies of sales invoices, sales slips or a log book which customers sign against a note of their name, official title and identity card number.

## SPECIAL SITUATIONS — PURCHASE EXEMPTION CERTIFICATES

Diplomatic missions, consular posts and international organizations entitled to retail sales tax exemptions will occasionally purchase goods from out-of-town suppliers. To obtain exemptions in these special cases, foreign officials may use purchase exemption certificates. To be valid, the certificate must record their signature, card number, name, address and official title. Vendors must retain the completed certificates in their files to support these exempt sales. Please refer to Ontario Sales Tax Guide 104 for more information on purchase exemption certificates.

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**The information in this publication is only a guideline. For more specific information, please consult the Retail Sales Tax Act or contact your local Retail Sales Tax Office listed in the blue pages of your telephone directory.**